

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

MOSHE LAX, individually, as an executor of
the Chaim Lax Estate, as a trustee of the Chaim
Lax Family Trust, and as a trustee of the GAMA
Trust; ZLATY SCHWARTZ, individually, as
executor of the Chaim Lax Estate, as trustee of the
Chaim Lax Family Trust, and as a trustee of the
GAMA Trust; SHAINDY LAX; JUDITH LAX;
J.L., a minor; 299 HEWES STREET REALTY
CORP; 307 HEWES STREET REALTY CORP;
JBAM REALTY LLC, a/k/a JBAM REALTY 2
LLC; BEN ZION JACOBOWITZ; TOBY
JACOBOWITZ; SL HOLDINGS I, LLC;
SL HOLDINGS II, LLC; SL HOLDINGS III, LLC;
SL HOLDINGS IV, LLC; SL HOLDINGS V, LLC;
DIAMOND DYNAMICS LLC; KGK JEWELRY
LLC; CONGREGATION BAIS YEHUDAH
D'GANITCH; LX HOLDINGS LLC;
MORRIS SCHLAGER; GITTY SCHLAGER;
JOSEPH GREEN; HANNAH GREEN;
HENNY GREEN; and HERSHI GREEN,

Defendants.

No. 1:18-cv-04061-ILG-PK

Dist. Judge I. Leo Glasser

Mag. Judge Peggy Kuo

**DECLARATION OF TERRENCE FRASER IN SUPPORT OF PLAINTIFF UNITED
STATES' MOTION FOR PARTIAL SUMMARY JUDGMENT**

I, Terrence Fraser, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am an Estate Tax Attorney employed in the Internal Revenue Service ("IRS") at
290 Broadway, New York, New York.

2. In my role as Estate Tax Attorney, I conducted an examination of the Estate of
Chaim Lax's federal estate tax liabilities.

3. Attached hereto as **Exhibit A** is a true and correct copy of the signed Form 890, Waiver of Restrictions on Assessment and Collection of Deficiency and Acceptance of Overassessment – Estate, Gift, and Generation-Skipping Transfer Tax, for the taxpayer Estate of Chaim Lax’s federal estate tax liabilities. The Form 890 resulted from the above-referenced examination.

I declare under penalty of perjury that the foregoing is true and accurate. Executed on this 9th day of November 2020, at New York, New York.

/s/ Terrence Fraser
TERRENCE FRASER

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of December, 2020, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all registered parties.

/s/ Philip L. Bednar
PHILIP L. BEDNAR
Trial Attorney, Tax Division
U.S. Department of Justice

Form 890 (Rev. October 1988)	Department of the Treasury – Internal Revenue Service Waiver of Restrictions on Assessment and Collection of Deficiency and Acceptance of Overassessment - Estate, Gift, and Generation - Skipping Transfer Tax <i>(Please see the instructions on the back of this form)</i>	Date Received by Internal Revenue Service New York, N.Y. <div style="text-align: center; font-size: 1.2em; font-weight: bold;">RECEIVED</div> <div style="text-align: center; font-size: 1.2em;">DEC 04 2012</div>
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Part 1. Consent to Assessment and Acceptance of Overassessment

INTERNAL REVENUE SERVICE
SB/SE Compliance Area 2
Inventory 1

I consent to the immediate assessment and collection of any deficiencies (*increase in tax and penalties*) and accept any overassessment (*decrease in tax and penalties*) shown below, plus any interest provided by law. I understand that by my signing this waiver, a petition to the United States Tax Court may not be made, unless additional deficiencies are determined.

Date of Death or Period Ending: 11/03/2008

Item	Increase	Decrease
Tax	\$4,456,718	\$0
Penalty	\$0	\$0
Total	\$4,456,718	\$0

If the estate is required to file with the District Director of Internal Revenue evidence of payment of estate, inheritance, legacy, succession, or generation - skipping transfer taxes to any State or the District of Columbia, I understand that such evidence must be filed by _____, or the credits for these taxes will not be allowed. I also agree to the assessment and collection of the increase in estate tax and penalties of \$ _____ based on the disallowed credits, plus interest figured to the 30th day after _____, or until this increase is assessed, whichever is earlier.

Exhibit
 A

Estate of Chaim Lax, [REDACTED]

Executor or Administrator	Sign here By	Date 12/3/12
	Address	

Executor or Administrator	Sign here By	Date 12/3/12
	Address	

Donor	Name	Address
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Donor's Signature	Sign here By	Date
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Form **890** (Rev. 10-88)